



MISSOURI DEPARTMENT OF
REVENUE
Shared Care Tax Credit

Department Use Only
(MM/DD/YY)

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This form must be attached to the Miscellaneous Income Tax Credits (Form MO-TC) and Individual Income Tax Return (Form MO-1040).

Registered Caregiver

Registered Caregiver Social Security Number

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Registered Caregiver Name

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Address

City

State

ZIP Code

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Title

Telephone Number

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Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I attest that I have read the above and I meet the eligibility requirements listed above for the shared care tax credit. I am aware of any applicable reporting requirements of [Section 135.805 RSMo.](#) and the penalty provisions of [Section 135.810 RSMo.](#)

Signature

Date (MM/DD/YYYY)

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Elderly Recipient of Care

Social Security Number

Date of Birth (MM/DD/YYYY)

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Name

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Address

City

State

ZIP Code

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List the identity of any other state or federal program utilized to offset the cost of this individual's care.

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A shared care member registered with the Division of Senior and Disability Services, Missouri Department of Health and Senior Services, may be eligible for a tax credit equal to his or her Missouri tax liability or \$500, whichever is less, to offset the cost of caring for an elderly person. To be eligible for the shared care tax credit, the following requirements must be met.

- The caregiver must care for an elderly person, age 60 or older, who:
 - is physically or mentally incapable of living alone, as determined and certified by his or her licensed physician or by the Division of Senior and Disability Services, Missouri Department of Health and Senior Services staff; and
 - requires assistance with activities of daily living to the extent that without care and oversight at home would require placement in a facility; and
 - under no circumstances, is able or allowed to operate a motor vehicle; and
 - does not receive funding or services through Medicaid or social services block grant funding.
- The caregiver must live in the same residence to give protective oversight for an aggregate of more than six months per tax year.
- The caregiver must not receive monetary compensation for providing care for the elderly person.

Note: This tax credit is nonrefundable.

Pursuant to [Section 105.1500, RSMo](#), the Department of Revenue is prohibited from requiring any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or any individual, to provide the Department with any list, record, register, registry, roll, roster, or other compilation of data of any kind that directly or indirectly identifies a person as a member, supporter, volunteer of, or donor of financial or nonfinancial support to, any entity exempt from federal income tax under Section 501(c) of the Internal Revenue Code. Nothing in this form should be read or understood as a requirement that you provide any such information. Notwithstanding any publication, webpage, form, instruction, regulation, or statement shared by the Department, you are not required to include such information on this form. If you encounter any technical difficulty in submitting this form without including information that you believe is protected by Section 105.1500, RSMo, feel free to contact the Department by email at corporate@dor.mo.gov or by phone at 573-751-4541.

One of the following certifications must be completed to qualify for a tax credit:

Physician Certification

I certify due to the physical or mental conditions described below, the recipient, listed above is incapable of living alone and must acquire necessary home care to avoid placement in a care facility.

Description of physical or mental condition (include description of the care assistance needed):

Signature

Title

Printed Name

Date (MM/DD/YYYY)

Missouri Department of Health and Senior Services Certification

I certify due to the physical or mental conditions described below, the recipient, listed above is incapable of living alone and must acquire necessary home care to avoid placement in a care facility.

Description of physical or mental condition (include description of the care assistance needed):

Signature

Title

Printed Name

Date (MM/DD/YYYY)

Contact Information

Name of Agent or Contact

Telephone Number

Address

City

State

ZIP Code

Frequently Asked Questions

1. Must I be a registered caregiver to receive the shared care tax credit?

Yes. If you meet all other requirements, you may qualify for the tax credit if you register as a shared care member. To register with the Division of Senior and Disability Services call 573-751-4842.

2. Do I have to be in Missouri caring for the care recipient for a consecutive six months to receive the tax credit?

No. The amount of time you are caring for the recipient does not need to be consecutive; it can be aggregate as long as it is more than six months per tax year.

3. I provided care for my mother half of the year, but I am not currently a Missouri resident. Do I still qualify for the credit?

Yes. If you have a Missouri tax liability and you met all of the requirements listed on the previous page; you may still qualify for the shared care tax credit.

4. What is considered when determining whether or not the care recipient is incapable of living alone?

A physician or a Division of Senior and Disability Services Social Service worker must determine whether or not the care recipient is capable of living alone. The physician or counselor must provide a description of the care recipient's physical or mental condition, which prevents the recipient from living alone. The physician or social service worker must also describe the necessary treatment or care needed for the care recipient.

5. Is the shared care tax credit refundable?

No. The credit is the amount of your Missouri tax liability or \$500, whichever is less. If your Missouri tax liability is \$200, you will receive a credit of \$200.

6. If I receive Medicaid, am I eligible for the credit?

No. If you receive Medicaid funded home and community based services, you are not eligible for the tax credit. If you receive Medicare, you may qualify for the credit.

Mail to: Taxation Division
P.O. Box 27
Jefferson City, MO 65105-0027

E-mail: taxcredit@dor.mo.gov

Form MO-SCC (Revised 12-2025)

Visit <https://dor.mo.gov/taxation/individual/tax-types/income/> for additional information.

Phone: (573) 751-3220
Fax: (573) 522-8619
TTY: (800) 735-2966



Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.